

Commonwealth of Kentucky  
Reimbursement of Expenditures/Expenses

General

Reimbursements are interfund transactions in which one fund repays a second fund for expenditures/expenses that were initially paid/incurred by the second fund for items applicable to the first fund. This transaction is an Interaccount charge and an Interaccount credit or an expenditure and a reduction of an expenditure on a Journal Voucher or ITI (Internal Transaction Initiator)/ITA (Internal Transaction Agreement).

Agencies which have reimbursable expenditures/expenses at June 30 for which the appropriate documents (Journal Voucher or Inter-Account Bill) have not been submitted by July 10 should complete form AFR 73. The portion of the charges to state departments will need to be identified by the billing department as to the account number the department being charged will use. This may require some telephone or written requests by the billing departments to gather this information. This form should be completed only for interfund transactions.

Detailed Instructions

AFR 73

Reimbursement of Expenditures/Expenses-Interfund

1. Enter the date the form is completed.
2. Enter the official name of the billing agency.
3. Enter the cabinet and agency number.
4. Enter the billing fund type name (to be credited).
5. Enter the four-digit fund type number.
6. Enter the account number to be charged.
7. Enter the amount to be charged to that account number.
8. Enter the account number to be credited (account to which expenditure/expense originally charged.)
9. Enter the amount to be credited.
10. Enter the total amount to be charged.
11. Enter the total amount to be credited.
12. Enter the name of the person preparing the form.
13. Enter the phone number of the person preparing the form.